

(7-2004)

**§31.0128 Enforcement**

It shall be the duty of the City Treasurer to enforce the provisions of this Article. The Chief of Police and other City officials shall render such assistance in the enforcement of this Article as may from time to time be required by the City Treasurer.

The City Treasurer in the exercise of the duties imposed by this Article, and acting through deputies or other duly authorized City employees, may examine all places of business in the City to ascertain whether or not the provisions of this Article have been complied with.

The City Treasurer, deputies and duly authorized City employees shall have the power to examine all necessary books and records of any person doing business in the City to determine whether that business is required to be taxed by the terms of this Article, or for the purpose of ascertaining the amount of any tax required to be paid by the provisions hereof. The City Treasurer and all deputies and duly authorized City employees shall have the power and authority to enter, free of charge, at any reasonable time any place of business and to demand the exhibition of a certificate of payment. Unless exempted by the provisions of this Code, any person having any such certificate theretofore issued in his/her possession or under his/her control, or who is required to have such certificate, and who fails to exhibit the same on demand shall be guilty of a misdemeanor and be further subject to the penalty provided for by Section 31.0131 of this Code.

Regularly salaried and detailed employees of the City Treasurer's Office shall have the power to arrest any person without a warrant whenever they have reasonable cause to believe that the person to be arrested had committed a misdemeanor in their presence which is a violation of a statute or this Article which the employee has the duty to enforce, and to issue a notice to appear, pursuant to Penal Code section 836.5. *(Amended 2-23-1987 by O-16815 N.S.)*

**§31.0130 Branch Establishments**

Separate certificates of payment of business tax must be obtained for each branch establishment or business location. Each certificate shall certify the holder has paid the business tax applicable to the business at the address or location or in the manner designated in such a certificate, except as provided for in Section 31.0302 of this Code.

*(Amended 2-23-1987 by O-16815 N.S.)*

(7-2004)

**§31.0131 Taxes — Time of Payment — Penalties**

Except as otherwise provided, business taxes for businesses currently holding a certificate shall be due and payable on the first day of the month following the expiration date of the certificate of payment. For new businesses, business taxes shall be due and payable on the date on which the business commences. Certificates issued to new businesses shall expire on the last day of the 12th month following the day the business commences.

Except as otherwise provided, penalties for failure to pay the amount required when due will be assessed as follows:

Business taxes are past due on the fifteenth (15th) day following the day they become due. Any person who fails to make a payment before the fifteenth (15th) calendar day following the due date will be assessed a late penalty of twenty-five dollars (\$25) or ten percent (10%) of the total business tax due, whichever is greater. In addition, beginning one calendar month from the due date, a penalty charge of one percent (1%) per month, or any part of a month, will be added to any past due taxes and penalties.

Operating a business without a current certificate of payment shall be grounds for the filing of a complaint against the person or persons responsible for paying the taxes under the provisions of this Article. Any action filed to collect taxes and penalties due under this Article shall be commenced no later than three years from the date the tax becomes delinquent.

*(Retitled to "Taxes— Time of Payment— Penalties" and amended 2-23-1987 by O-16815 N.S.)*

*(Amended 7-21-2004 by O-19297 N.S.)*

**§31.0132 Acceptance of Tax**

No certificate of payment will be issued until the full sum owed is paid. Payment must be made in lawful U.S. currency. Acceptance of any sum less than the amount required shall not be construed as meeting the requirement of this section, and no certificate shall be issued for partial payment. However, the City Treasurer is authorized to waive or make administrative adjustments to taxes or penalties due when such adjustments are in the best interest of the City for reasons of efficiency and cost effectiveness.

*(Retitled to "Acceptance of Tax" and amended 2-23-1987 by O-16815 N.S.)*